

**City of Durham**

MARION COUNTY CLERK  
MARION, KS 66861

Page No. 1

## Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 17,803
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 17,803

## Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	0	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	13,010	
5b. Personal property 2019	-	17,436	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		0	
11. Total estimated valuation July 1, 2020		647,629	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0000	
13. Percentage adjustment increase (12 times 3)	+ \$	0	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	320	
16. Total Percentage Adjustments	\$	320	

## Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			<u>18,123</u>

## Other Tax Levy Limitation Tests

### Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement	#DIV/0!
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### Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	320
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	320

Exemption from Election Requirement	Yes
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### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,803	2,472	38	0	306	10
Debt Service						
Library						
TOTAL	17,803	2,472	38	0	306	10

County Treas Motor Vehicle Estimate	<u>2,472</u>			
County Treas Recreational Vehicle Estimate		<u>38</u>		
County Treas 16/20M Vehicle Estimate			<u>0</u>	
County Treas Commercial Vehicle Tax Estimate				<u>306</u>
County Treas Watercraft Tax Estimate				<u>10</u>

Motor Vehicle Factor	<u>0.13885</u>	
Recreational Vehicle Factor	<u>0.00213</u>	
16/20M Vehicle Factor	<u>0.00000</u>	
Commercial Vehicle Factor	<u>0.01719</u>	
Watercraft Factor		0.00056



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2020	Payments Due 2020	Payments Due 2021
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



City of Durham

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	7,885	2,388	118
Receipts:			
Ad Valorem Tax	17,272	17,803	XXXXXXXXXXXXXXXXXX
Delinquent Tax	107	0	0
Motor Vehicle Tax	2,566	2,580	2,472
Recreational Vehicle Tax	18	11	38
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	326	269	306
Watercraft Tax	6	7	10
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	5,499	5,600	5,665
Compensating Use Tax	1,094	1,100	1,200
Franchise Fee	4,559	4,800	4,800
Insurance Refund	1,065	0	0
Licenses	55	55	55
Transfer from Water Utility	10,000	17,500	17,500
Transfer from Wastewater	0	0	5,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	105	105
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	582	500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>43,149</b>	<b>50,330</b>	<b>37,651</b>
<b>Resources Available:</b>	<b>51,034</b>	<b>52,718</b>	<b>37,769</b>
Salaries & Benefits	14,983	15,500	16,000
Capital Outlay	2,950	3,000	2,842
Community Center Expense	881	1,000	1,050
Computer & Internet Expense	4,067	5,000	6,000
Contract Labor	0	1,000	1,000
Dues & Donations	484	500	550
Equipment and Rent	1,780	2,000	2,200
Fuel	0	350	350
Insurance	2,574	2,700	3,000
Mileage Reimbursement	0	150	150
Office Supplies/Postage	587	750	800
Park Expense	784	1,000	1,050
Professional & Legal Expense	5,576	6,000	6,500
Propane	555	750	800
Publications	657	750	850
Real Estate Taxes	138	150	200
Donations	1,000	0	0
Storage Expense	525	600	650
Street Light Expense	5,053	5,500	6,000
Supplies	0	400	400
Mowing	120	0	0
Trash Services	5,000	5,000	5,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	932	500	500
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>48,646</b>	<b>52,600</b>	<b>55,892</b>
Unencumbered Cash Balance Dec 31	2,388	118	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	52,849	53,388	55,892
Non-Appropriated Balance re/Non-Appr Balance			55,892
		Tax Required	18,123
Delinquent Comp Rate:		0.0%	0
Amount of 2020 Ad Valorem Tax			18,123

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Durham

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	154	2,694	2,522
Receipts:			
State of Kansas Gas Tax	2,931	2,750	2,400
County Transfers Gas	0	0	0
City-County Connecting Link	78	78	78
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,009	2,828	2,478
Resources Available:	3,163	5,522	5,000
Expenditures:			
Salaries & Benefits	0	0	0
Street Repair & Maintenance	469	3,000	5,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	469	3,000	5,000
Unencumbered Cash Balance Dec 31	2,694	2,522	0
2019/2020/2021 Budget Authority Amount	8,951	3,090	5,000

**Adopted Budget**

Water Utility	Prior Year	Current Year	Proposed Budget
	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	45,243	53,825	36,565
Receipts:			
Water Deposit	250	100	100
Water Collection	23,233	23,500	24,000
Penalty Collection	604	100	1,300
Sales Tax Collected from Utilities	0	240	240
Interest on Idle Funds	0	0	0
Miscellaneous	60	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,147	23,940	25,640
Resources Available:	69,390	77,765	62,205
Expenditures:			
Salaries & Benefits	0	0	0
Capital Outlay	0	10,000	29,155
Chemicals	383	1,000	1,500
Deposit Refunds	0	100	100
Dues & Fees	600	650	700
Insurance	1,208	1,500	2,000
Lab Testing Fees	250	1,000	1,250
Mileage	621	1,500	1,500
Office Supplies	84	750	750
Repairs & Maintenance	67	2,000	2,000
Sales Tax Expense	173	500	500
Utilities	688	1,000	1,500
Water Protection Fee	178	200	250
Water Tower Repair	0	2,000	2,000
Propane	766	1,000	1,000
Park Maintenance	200	500	500
Transfer to General Fund	10,000	17,500	17,500
Transfer to Utility Reserve Fund	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	347	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,565	41,200	62,205
Unencumbered Cash Balance Dec 31	53,825	36,565	0
2019/2020/2021 Budget Authority Amount	78,044	58,208	62,205

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Durham

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	64,046	74,058	53,058
Receipts:			
Sewer Collections	12,250	13,000	13,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	100	100
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>12,250</b>	<b>13,100</b>	<b>13,100</b>
<b>Resources Available:</b>	<b>76,296</b>	<b>87,158</b>	<b>66,158</b>
Expenditures:			
Salaries & Benefits	0	0	0
Capital Outlay	0	5,000	31,946
Utilities	718	1,000	1,000
Insurance	1,520	1,750	1,750
Lagoon Repairs & Maintenance	0	25,750	25,750
Permits	0	250	250
Repairs & Maintenance	0	350	350
Transfer to General	0	0	5,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,238</b>	<b>34,100</b>	<b>66,046</b>
Unencumbered Cash Balance Dec 31	74,058	53,058	112
2019/2020/2021 Budget Authority Amount	52,724	58,996	66,046

**Adopted Budget**

Refuse	Prior Year	Current Year	Proposed Budget
	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,710	2,277	567
Receipts:			
Refuse Collections	9,943	10,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>9,943</b>	<b>10,000</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>11,653</b>	<b>12,277</b>	<b>10,567</b>
Expenditures:			
Contracted Services	9,376	11,710	10,458
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>9,376</b>	<b>11,710</b>	<b>10,458</b>
Unencumbered Cash Balance Dec 31	2,277	567	109
2019/2020/2021 Budget Authority Amount	11,434	11,710	10,458

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2019 is to be shown)*

## Non-Budgeted Funds-A

[illegible]

**\*\*\*Note:** These two block figures should agree.

## CPA Summary

No assurance is provided. Substantially all disclosures omitted.

# NOTICE OF BUDGET HEARING

The governing body of  
**City of Durham**  
will meet on at at for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	48,646	26.549	52,600	26.370	55,892	18,123	27.984
Debt Service							
Library							
Special Highway	469		3,000		5,000		
Water Utility	15,565		41,200		62,205		
Wastewater	2,238		34,100		66,046		
Refuse	9,376		11,710		10,458		
Non-Budgeted Funds-A							
Totals	76,294	26.549	142,610	26.370	199,601	18,123	27.984
Less: Transfers	10,000		17,500		22,500		
Net Expenditure	66,294		125,110		177,101		
Total Tax Levied	17,487		17,803		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	658,681		675,117		647,629		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

\*Tax rates are expressed in mills

**Carla Hein**

City Official Title: City Clerk

City of Durham

2021

**2021 Neighborhood Revitalization Rebate**

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	0		0
Debt Service	0		0
Library	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

2020 July 1 Valuation: 647,629

Valuation Factor: 647.629

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, MARION COUNTY, ss:

Eric Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Hillsboro Star-Journal, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 29th day of July, 2020.

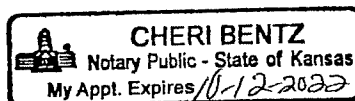


Subscribed and sworn to before me this  
29th day of July, 2020



Notary Public, Marion County, Kansas  
My appointment expires the  
12th day of October, 2022

(Seal)



PUBLICATION FEE:  
\$273.00 plus \$5.00 for affidavit(s)

**NOTICE OF BUDGET HEARING**

The governing body of

**City of Durham**

will meet on August 11, 2020 at 7:00 P.M. at at the Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at at the Community Center and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expen- ditures	Actual Tax Rate *	Expen- ditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	48,686	26.549	52,600	26.370	55,892	18,123	27.984
Debt Service							
Library							
Special Highway							
Water Utility	469		3,000		5,000		
Wastewater	15,565		41,200		62,205		
Refuse	2,238		34,100		66,046		
Non-Budgeted Funds-A	9,376		11,710		10,458		
Totals	76,294	26.549	142,610	26.370	199,601	18,123	27.984
Less: Transfers	10,000		17,500		22,500		
Net Expenditure	66,294		125,110		177,101		
Total Tax Levied	17,487		17,803				
Assessed Valuation	658,681		675,117		647,629		

Outstanding Indebtedness,

January 1	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase			
Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

/s/Carla Hein

City official Title: City Clerk

H-45-3624

